



Ohio Revised Code

Section 5735.09 Registration of transporters; reports.

Effective: September 17, 2014

Legislation: House Bill 492 - 130th General Assembly

(A) Every transporter shall register with the tax commissioner on a form prescribed by the commissioner.

Each transporter shall report all deliveries of motor fuel made to points in this state to the commissioner on forms prescribed by the commissioner. Such reports shall cover monthly periods, shall be submitted within thirty days after the close of the month covered by the report, shall show the name and address of the person to whom the deliveries of motor fuel were actually made, the name and address of the person that assumes ownership of the motor fuel, the point of origin, the point of delivery, the date of delivery, and the number and initials of each car if shipped by rail, the quantity of each shipment and delivery in gallons, the date delivered, the name of the person to whom delivered, the point of shipment, the point of delivery, the name of the boat or barge if delivered by water, and if delivered by other means, the manner in which such delivery is made.

(B) No person required by this section to file a report shall file a false or fraudulent report or supporting schedule.
